

2024

Annual Report

Message from the Chair



I would like to thank all ROMA board members, both old and new, as well as our staff, for their continued passion for building a prosperous and thriving rural Ontario.

In 2024, Rural Ontario Municipal Association (ROMA) continued to present an unbending commitment to strengthening Ontario's rural municipalities.

We launched the year with yet another record-breaking annual conference in January. This event continues to attract municipal leaders, provincial decision-makers, and other collaborators for a forum dedicated exclusively to rural communities.

As the rural arm of the Association of Municipalities of Ontario (AMO), we work together to ensure that rural implications and unique needs are reflected at provincial tables. As partners, we amplify the municipal voice and continue to strengthen cohesion within the municipal sector.

In 2024, ROMA aligned with AMO in calling for a social and economic prosperity review that would look at how the province and municipal governments fund and deliver services.

The ROMA Board also launched its 2024-2027 strategic plan which identified two key priorities – supporting municipal capacity building and advocating for change that improves rural communities' wellbeing.

Capacity continues to be key for rural municipalities as our communities face unprecedented challenges. Housing affordability, homelessness, primary healthcare

shortages and the mental health and addictions crisis are taking a toll on municipal services and resources.

ROMA unveiled a comprehensive report specifically on health care challenges at the 2024 ROMA Conference. It demonstrated the urgent need for a different approach to health service design, delivery and funding in rural Ontario.

As well, with growth high on the agenda of the province, ROMA continued to focus on the infrastructure gap and the need for broader provincial funding support around transportation and housing-enabling infrastructure.

With past ROMA Chair Robin Jones moving into the AMO President role, I was honoured to step up to serve as ROMA's Chair. I would like to thank all ROMA board members, both old and new, as well as our staff, for their continued passion for building a prosperous and thriving rural Ontario. I also want to thank the Government of Ontario, and our members – rural municipalities themselves – for entrusting the ROMA Board to speak for the shared interests of the diverse rural communities across our beautiful province.

A handwritten signature in black ink, appearing to read 'Christa Lowry'.

Christa Lowry
ROMA Chair

Board Members



Christa Lowry
*Chair,
Zone 8 Representative*
Mayor, Municipality of
Mississippi Mills



Carma Williams
*First Vice Chair,
Zone 7 Representative*
Councillor, Township of
North Glengarry



Janet Hager
*Second Vice Chair
Zone 10 Representative*
Councillor, Municipality
of Red Lake



Jamie McGrail
Zone 1 Representative
Councillor, Municipality of
Chatham-Kent



Steve McCabe
Zone 2 Representative
Councillor, Township of
Wellington North



Dave Beres
Zone 3 Representative
Deputy Mayor, Town of
Tillsonburg



Christina Early
Zone 4 Representative
Councillor, Town of
Caledon



Pam Sayne
Zone 5 Representative
Councillor, Township of
Minden Hills



Jennifer Murphy
Zone 6 Representative
Councillor, County of
Renfrew



Mark Wilson
Zone 9 Representative
Councillor, City of
Temiskaming Shores



Nicole Martin
AMO Rural Caucus
CAO, Township of Amaranth



Dane Nielsen
AMO Rural Caucus
Deputy Mayor, Municipality
of Grey Highlands



Natasha Salonen
AMO Rural Caucus
Mayor, Township of Wilmot



Nathan Townend
AMO Rural Caucus
Warden, County of Lennox
& Addington



Tanya Vrebosch
AMO Rural Caucus
Councillor, City of North
Bay

ROMA Zones

LIST OF UPPER & SINGLE TIER, AND GEOGRAPHIC DISTRICTS BY ZONE

ZONE 1

- City of Chatham-Kent
- Elgin County
- Essex County
- Lanark County
- Middlesex County

ZONE 2

- Bruce County
- Grey County
- Huron County
- Perth County
- Wellington County
- Region of Waterloo

ZONE 3

- County of Brant
- Haldimand County
- City of Hamilton
- Niagara Region
- Norfolk County
- Oxford County

ZONE 4

- Dufferin County
- Halton Region
- Peel Region
- Simcoe County
- York Region

ZONE 5

- Durham Region
- Haliburton
- City of Kawartha Lakes
- District of Muskoka
- Northumberland County
- Peterborough County

ZONE 6

- Frontenac County
- Hastings County
- Lennox and Addington
- Prince Edward County
- Renfrew County

ZONE 7

- Leeds & Grenville
- Stormont, Dundas and Glengarry

ZONE 8

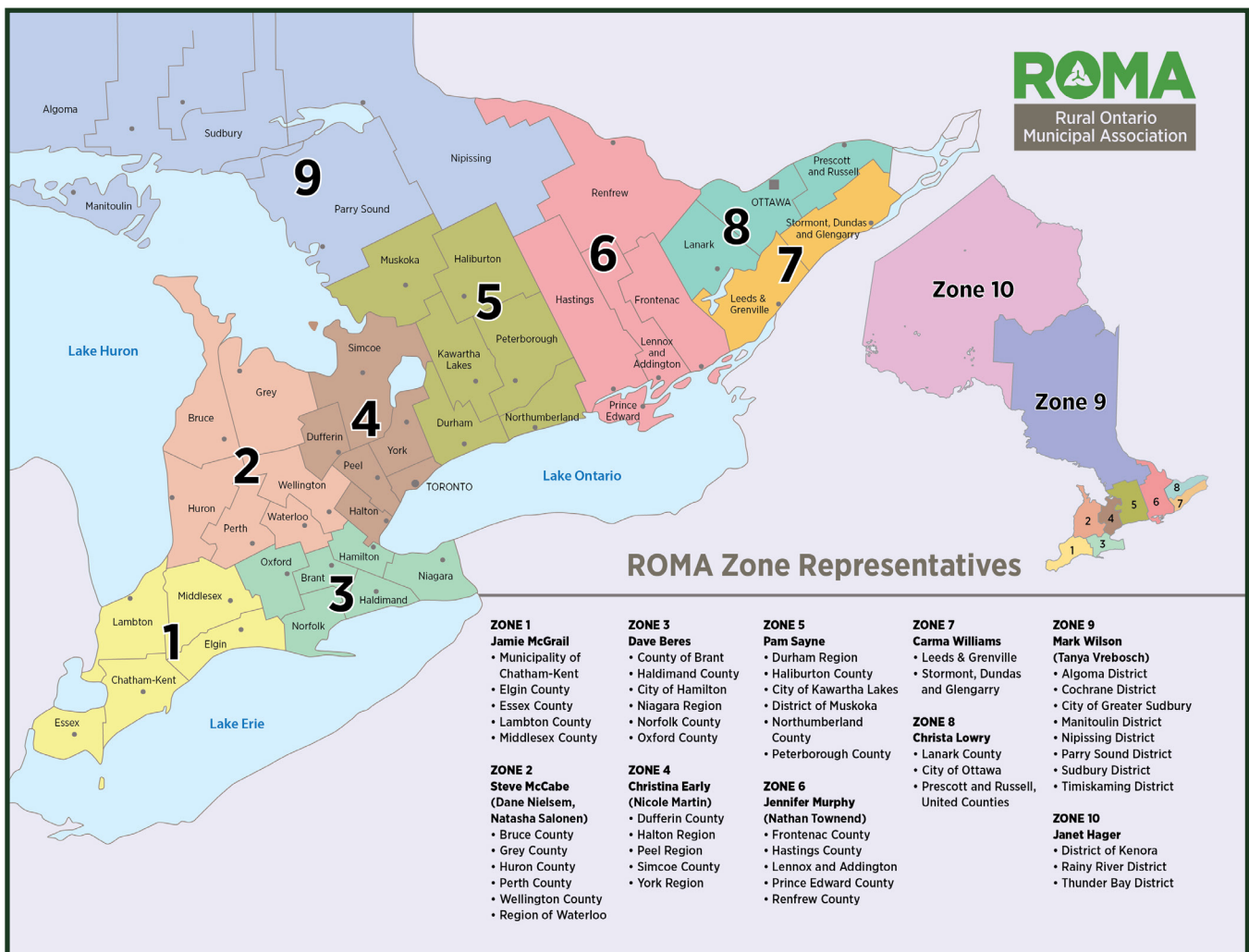
- Lanark County
- City of Ottawa
- Prescott and Russell, United Counties

ZONE 9

- Algoma District
- Cochrane District
- City of Greater Sudbury
- Manitoulin District
- Nipissing District
- Parry Sound District
- Sudbury District
- Timiskaming District

ZONE 10

- District of Kenora
- Rainy River District
- Thunder Bay District



2024 Highlights

ROMA Conference

ROMA's annual conference attracted more than 1,500 attendees to downtown Toronto for three days of sessions, speakers, panels and important conversations centred around rural Ontario.

The 2024 Conference featured two key panel discussions that appeared on TVO's The Agenda, on the topics of access to primary health services and how municipalities, the agricultural sector and community organizations can address food insecurity in rural areas.

ROMA's own work on rural healthcare was highlighted at the Conference through the Board's comprehensive Fill the Gaps Closer to Home report, focused on improving access to health and social services in rural Ontario.

Additionally, The Hon. Lisa Thompson, Minister of Agriculture, Food and Rural Affairs (now Minister of Rural Affairs) announced the development of a Rural Economic Development Strategy and municipal consultation process.

The growing success of ROMA underscores the importance of a dedicated forum for rural matters. The Conference program continues to evolve, as does overall conference attendance and the demand for one-on-one and multi-minister delegation meetings.



Panelists at the 2024 ROMA Conference (left). Robin Jones speaking at the podium (right).

AMO Elections

ROMA's Board gained some new faces in 2024 due to changes on the Association of Municipalities of Ontario (AMO) Board of Directors.

ROMA's Board is made up of 10 zone representatives, as well as five members of the AMO Board's Rural Caucus. This overlap allows for staggered terms on both Boards, ensures ROMA's work helps to inform AMO's policy positions, and provides ROMA a seat at the table in provincial-municipal discussions.

AMO's bi-annual election also impacted the ROMA Chairperson seat in 2024, as former Chair Robin Jones was elected AMO President.

The Board elected Christa Lowry, Mayor of Mississippi Mills, as ROMA's Chair shortly after the Conference. Chair Lowry will serve as Board Chair until the next ROMA election in 2027.

Fill the Gaps Closer to Home: ROMA's 2023/24 healthcare report

The *Fill the Gaps Closer to Home* report built on the Board's earlier work on rural growth and resiliency post-COVID. The report demonstrated the urgent need for a different approach to health service design, delivery and funding in rural Ontario.

The report was developed from extensive research and consultation to identify gaps and key themes impacting equitable access to primary healthcare and social services in rural Ontario.

The final report conveyed the desperation shared by many residents and local leaders in health care, community services and municipal government, who bare a disproportionate burden of the provincial healthcare crisis. While health care is a provincial responsibility, it is a critical priority for municipal governments – particularly because rural municipal governments often deal with the costly social and economic consequences of Ontario's health care crisis in their own communities.

The report outlined 22 recommendations for the Provincial Government's consideration, and called on the province to use its policy, regulatory and fiscal resources in new ways to deliver real access to healthcare services in small places.

Advocacy priorities:

As the rural arm of the Association of Municipalities of Ontario (AMO), ROMA sought to align its 2024 advocacy priorities with AMO to become a stronger voice for the needs of municipal governments across Ontario.

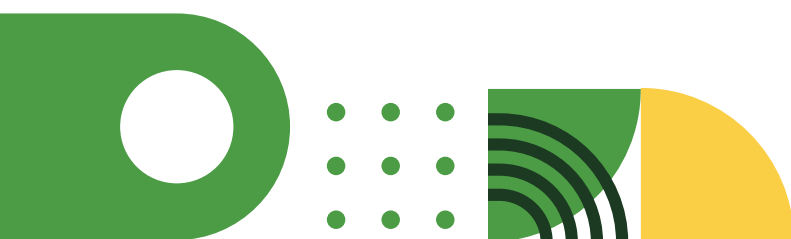
Broadband access and expansion remained top of mind for the ROMA Board as the deadline for the Federal and provincial governments' commitment to deliver high-speed internet access across Ontario by 2025 drew nearer.

AMO and ROMA worked in conjunction to support municipalities across the province in securing broadband investments in their communities. AMO's Policy Team developed resources to help municipal governments navigate timely approvals and contracts with Internet Service Providers, such as a streamlined Municipal Access Agreement template to expedite approvals and mitigate municipal risks.

Shortly after the AMO Conference, the Board endorsed additional areas of focus and advocacy for the remainder of 2024 and into 2025, including:

- Access to stable and predictable infrastructure funding for rural municipalities to build more housing
- Improved access to primary and hospital care for rural Ontarians in their communities
- Responding to the unique and growing challenges of homelessness in rural areas

ROMA and AMO joined forces to successfully advocate to the province for help managing sizeable OPP billing increases to municipalities. Communities who rely on the OPP for local policing are billed based on a combination of per capita base funding and usage. The province agreed to help mitigate some of the initial impacts from increases stemming from a new labour agreement negotiated by the province and the union representing OPP officers.



Teeney Tiny Summits

Teeney Tiny Summits were initiated in 2016 by the Ontario Ministry of Rural Affairs as a forum for Ontario's smallest communities to address barriers to participation in economic development initiatives. ROMA has supported Teeney Tiny Summits in communities across Ontario since 2017.

The 2024 Teeney Tiny Summit series saw renowned community enthusiast and engaging speaker Peter Kenyon return to stage. Kenyon, Director at Bank of I.D.E.A.S. in Australia, presented his keynote session, "What Builds Great Communities" at sessions in Holstein, Tweed and Minden Ontario.

Kenyon touched on community development leadership, building a positive community mindset, cultivating community building practices that strengthen pride and project ownership, and more.



Participants at the summit engaged in the presentation (top). ROMA Board member Pay Sayne pictured with speaker Peter Kenyon (bottom).

ROMA Support for Peer Associations and Nurturing Future Rural Leaders

ROMA strives to foster a strong and unified municipal sector by contributing to other municipal sector associations, such as the Ontario Small Urban Municipalities (OSUM) conference, The Northern Ontario Municipal Association (NOMA) and the Federation of Northern Ontario Municipalities (FONOM).

In addition, ROMA Board aims to nurture tomorrow's rural leaders in the form of post-secondary awards that help rural youth achieve their educational goals. This benefits students and communities.

Since 2021, the Board has committed \$15,000 per year for five years to establish post-secondary awards at the University of Guelph, Lakehead University, and Trent University – three institutions from across Ontario with strong connections to rural and Northern communities, Indigenous communities, and rural industries.





Financial Statements

Rural Ontario Municipal Association
Financial Statements
For the year ended December 31, 2024

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Independent Auditor's Report

To the Directors of Rural Ontario Municipal Association

Opinion

We have audited the financial statements of Rural Ontario Municipal Association ("ROMA"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of ROMA as at December 31, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of ROMA in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing ROMA's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate ROMA or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing ROMA's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Auditor's Responsibilities for the Audit of the Financial Statements (continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of ROMA's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on ROMA's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause ROMA to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants
Oakville, Ontario
June 13, 2025

Rural Ontario Municipal Association Statement of Financial Position

December 31 **2024** 2023

Assets

Current

Cash	\$ 152,213	\$ 127,280
Investments (Note 3)	1,880,051	1,555,377
Accounts receivable	6,423	7,692
Prepaid expenses (Note 5)	61,966	62,891
Due from Association of Municipalities of Ontario (Note 4(a))	-	3,220
	\$ 2,100,653	\$ 1,756,460

Liabilities and Net Assets

Current

Accounts payable and accrued liabilities	\$ 54,279	\$ 61,497
Government remittances payable	116,653	93,600
Due to Association of Municipalities of Ontario (Note 4 (a))	6,347	-
Deferred revenue (Note 5)	1,058,640	976,490
	1,235,919	1,131,587

Net assets

Internally restricted funds		
Teeny Tiny	10,949	19,800
Conference	300,000	300,000
ROMA Post Secondary Education Fund	20,250	35,500
Unrestricted	533,535	269,573
	864,734	624,873
	\$ 2,100,653	\$ 1,756,460

On behalf of the Board:

_____ Director

_____ Director

The accompanying notes are an integral part of these financial statements.

Rural Ontario Municipal Association Statement of Operations

For the year ended December 31	2024	2023
Revenue		
Conference fees	\$ 1,322,683	\$ 1,035,991
Interest income	61,995	52,643
	1,384,678	1,088,634
Expenditures		
Conference (Note 4 (b))	739,976	593,948
Administration (Note 4 (b))	159,946	176,899
Governance	138,740	105,004
Sponsorships	54,101	27,450
Professional fees	43,098	39,309
Other	8,956	11,352
	1,144,817	953,962
Excess of revenue over expenditures	\$ 239,861	\$ 134,672

The accompanying notes are an integral part of these financial statements.

Rural Ontario Municipal Association Statement of Changes in Net Assets

For the year ended December 31

	<u>Internally Restricted Funds</u>					
	ROMA Post Secondary Education Fund	Teeny Tiny	Conference	Unrestricted	Total 2024	Total 2023
Balance, beginning of year	\$ 35,500	\$ 19,800	\$ 300,000	\$ 269,573	\$ 624,873	\$ 490,201
Excess of revenue over expenditures	-	-	-	239,861	239,861	134,672
Fund transfers	(15,250)	(8,851)	-	24,101	-	-
Balance, end of year	\$ 20,250	\$ 10,949	\$ 300,000	\$ 533,535	\$ 864,734	\$ 624,873

The accompanying notes are an integral part of these financial statements.

Rural Ontario Municipal Association Statement of Cash Flows

For the year ended December 31	2024	2023
Cash provided by (used in)		
Operating activities		
Excess of revenue over expenditures	\$ 239,861	\$ 134,672
Changes in non-cash working capital balances		
Accounts receivable	1,269	(3,417)
Prepaid expenses	925	13,135
Due to/from Association of Municipalities of Ontario	9,567	(2,706)
Accounts payable and accrued liabilities	(7,218)	13,517
Government remittances payable	23,053	13,024
Deferred revenue	82,150	208,840
	349,607	377,065
Investing activity		
Purchase of investments	(324,674)	(371,618)
Increase in cash during the year	24,933	5,447
Cash, beginning of year	127,280	121,833
Cash, end of year	\$ 152,213	\$ 127,280

The accompanying notes are an integral part of these financial statements.

Rural Ontario Municipal Association

Notes to Financial Statements

December 31, 2024

1. Basis of Presentation

Rural Ontario Municipal Association ("ROMA") is the rural municipal voice of the Province of Ontario. ROMA is affiliated with the Association of Municipalities of Ontario ("AMO") and a number of its Board members serve on the AMO Board of Directors. ROMA brings the rural perspective to the policy work of AMO, focusing on matters which affect rural communities so that they are brought to the attention of the provincial and federal governments. Policy and research activities undertaken by ROMA are performed by the staff of AMO and from time to time, consultants.

2. Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Accounting standards for not-for-profit organizations require entities to select policies appropriate for their circumstances from choices provided in the specific standards. The following are details of the choices selected by ROMA and applied in these financial statements.

Funds

The Teeny Tiny reserve was established by ROMA to provide financial support for the Teeny Tiny summit initiative, which is designed to help the smallest of communities make the most of their potential through an asset based approach.

The Conference reserve was established to maintain an annual ROMA conference self-insurance reserve.

The ROMA Post Secondary Education Fund was established to provide scholarships to rural Ontario students.

These funds are internally restricted by the Board of Directors. Funds are not available for general purposes and require the approval of the Board prior to use.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the year. Actual results could differ from those estimates.

Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial instruments are reported at cost or amortized cost less impairment. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs incurred on the acquisition, sale or issue of financial instruments are expensed for those items re-measured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

Rural Ontario Municipal Association

Notes to Financial Statements

December 31, 2024

2. Significant Accounting Policies (continued)

Revenue Recognition

The Association follows the deferral method of accounting for conference fees. Conference fees are recognized as revenue when the event occurs. Interest income is recognized as revenue in the period it is earned.

3. Investments

	2024	2023
ONE Investment High Interest Savings Account (HISA) bearing interest at bank prime rate less 1.675% (2023 - bank prime rate less 1.735%)	<u>\$ 1,880,051</u>	<u>\$ 1,555,377</u>

Cash and short-term investment in HISA follows the ROMA cash management policy. Excess cash beyond short-term needs is invested in short-term investments (HISA), which is impacted by day-to-day cash needs and accumulated net assets, including longer term or multi-year restricted programs, such as self-insurance for ROMA conference and Teeny Tiny summit initiative.

4. Related Party Balance and Transactions

- a) Amounts due to (2023 - from) AMO are unsecured, due on demand and are non-interest bearing.
 - b) Included in administration expense is \$103,798 (2023 - \$95,070) of administration and occupancy costs charged by AMO. Included in conference expenses is \$35,000 (2023 - \$35,000) of administration and support costs charged by AMO. These transactions are measured at the exchange amount, which is the amount of consideration established and agreed to by both parties.
-

5. Annual Conference

The registration and sponsorship fees received in fiscal 2024 relating to the 2025 conference are reflected as deferred revenue. The deposits and advances paid by ROMA to its suppliers and vendors for the 2025 conference in fiscal 2024 are reflected as part of prepaid expenses.

Rural Ontario Municipal Association

Notes to Financial Statements

December 31, 2024

6. Financial Instruments Risks

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows from a financial instrument will fluctuate because of market changes in interest rates. ROMA is exposed to interest rate risk on its investments. This risk has not changed from prior year.

Liquidity risk

Liquidity risk is the risk that ROMA will encounter difficulty in meeting the obligations associated with its financial liabilities. ROMA is exposed to this risk mainly in respect of its accounts payable and accrued liabilities, government remittances payable and due to AMO. ROMA reduces exposure to liquidity risk by ensuring that it maintains adequate cash reserves to pay creditors. This risk has not changed from prior year.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. ROMA's main credit risks relate to its accounts receivable and investments. Based on creditworthiness of ROMA's counter parties, no allowance for doubtful accounts is required. This risk has not changed from prior year.

It is management's opinion that ROMA is not exposed to significant interest rate, credit or liquidity risk arising from its financial instruments.



Rural Ontario
Municipal Association

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